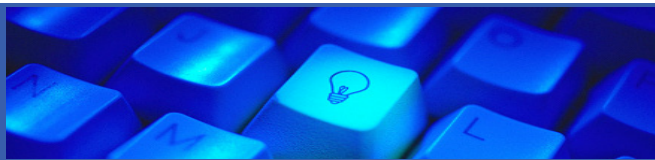


MICHIGAN EMPLOYER ADVISOR

Fall 2012

FROM THE
director



Quarterly Reports Online Required Beginning 2013

By now you've heard all about the new Michigan Web Account Manager (MiWAM) and what it can do to provide employers with fast, efficient and convenient service online.

If you haven't registered for MiWAM and started managing your UI tax account online, now is the time to do it. Beginning in 2013, submitting your quarterly reports to the UIA online will become mandatory.

Over the next few years, Michigan employers will be required to file quarterly tax and wage reports online through MiWAM. Quarterly wage and tax reports have been combined into one form – Form UIA 1028 (see story, p. 3), making reporting simpler and more convenient.

Starting with the first quarter of next year (1st quarter reports are due April 25, 2013), an employer with 25 employees or more will be required to file online. Beginning with the 2014 tax year, that requirement will extend to employers with more than five employees, and beginning in 2015, employers with five or fewer employees will also be required to file their quarterly reports on line (employers with five or fewer employees can request a limited extension to the deadline upon a showing of economic hardship).

The days of filling out and mailing paper forms will be gone. This requirement came with the amendments that were made to the Michigan Employment Security Act in 2011 (P.A. 269), but is also a huge step toward fulfilling our goal of creating more efficiencies for both employers and claimants including paperwork reduction and timely electronic interfaces with UIA for account management.

Filing reports on line can only be done with a MiWAM account. MiWAM offers many other convenient and helpful features for managing your UIA tax account such as scheduling or making payments, responding to fact finding inquiries, filing UIA tax protests, viewing notices and letters from the Agency and more. We've designed MiWAM to make your interactions with UIA as convenient and user-friendly as possible.

You can find more information about signing up for MiWAM in this issue of the Advisor. For a link to the MiWAM Toolkit, which will provide you with everything

Continued on page 2



THE MICHIGAN EMPLOYER ADVISOR

is an Unemployment Insurance Agency newsletter for Michigan Employers about unemployment insurance.

**If you would like to
subscribe to the Advisor,
please [click here](#).**

**If you no longer wish to
receive this newsletter
please [click here](#), insert the
required information, and
check the "Delete me from
the list:" box.**

IN THIS ISSUE

Employer Seminars **2**

New Form Consolidates
Quarterly Reporting **3**

Michigan's Workers'
Compensation System **4**

Ask The Lawyer **5**



you need to know about the new system, visit the MiWAM page on the UIA website at michigan.gov/uia.

Thank you for your continued investment in the State of Michigan. We look forward to continuing to work with you in making the Unemployment Insurance Agency a place that provides the highest quality unemployment insurance services to Michigan's employers and its workers.

Sincerely,

Steve Arwood, Director
Unemployment Insurance Agency

Registering for MiWAM

When you register for MiWAM you will receive a 10-day temporary password granting you limited access to your account within minutes. The temporary password allows you to make payments, submit Form UIA 1028, update your user profile, and view the UIA employer handbook. After you receive your permanent authorization code in the mail, within 10 days of sign-up, you will have full access to all the features available in MiWAM.

For everything you need to know about MiWAM, plus detailed instructions on how to sign up, go the UIA website and view or download the [MiWAM Toolkit](#).

2012 Employer Seminars Coming to an End

If you haven't attended one of the UIA's 2012 Employer Seminars – act fast! October 17th marks the final seminar for the year.

The employer seminars, presented by the Office of the Employer Ombudsman and subject matter experts from around the UIA, cover hot topics including, UI Legislative Updates, the new Michigan Web Account Manager (MiWAM), UI Tax & Benefit Fraud, How an Employer's Tax Rate is Calculated, Working Part-Time and Collecting Unemployment Benefits and more.

Remaining dates and locations include:

October 9 – Marquette

October 11 – Escanaba

October 10 – Houghton

October 17 – Detroit

Visit the UIA website at michigan.gov/uia or [click here](#) to register for a seminar in your area. If you're unable to get to one of the seminars, presentations are also available on line at michigan.gov/uia. Click on [2012 Employer Seminar Presentations](#).

For questions about the seminars, please call the Office of the Employer Ombudsman at (855) 4-UIAEO (484-2636), 313-456-2300 or email OEO@michigan.gov.



New Form Consolidates Quarterly Reporting



Beginning with the 3rd quarter of 2012 (July 1 – September 30) multiple forms for reporting tax/payroll and wage detail reports are gone!

Until now, the UIA required at least six forms to report quarterly wage information. Now those forms have been consolidated into just one - the new Form UIA 1028.

Form UIA 1028—Employer's Quarterly Wage/Tax Report— replaces:

- Form UIA 1017 –Quarterly Wage Detail Report
- Form UIA 1019 – Amended Wage Detail Report
- Form UIA 10120 – Employer's Quarterly Tax Report
- Form UIA 1020-R – Reimbursing Employer's Quarterly Payroll Report;
- Form UIA 1021 – Amended Quarterly Tax Report
- Form UIA 1021-R – Amended Reimbursing Employer's Quarterly Payroll Report

The form not only makes reporting simpler and more efficient, when filed electronically, via the Michigan Web Account Manager (MiWAM), it eliminates manual data entry by allowing you to import wage data from a text file. [Click here](#) for the fillable form, or to file electronically through MiWAM.

<small>UIA 1028 (Rev. 06-12) Rick Snyder GOVERNOR</small>		<small>State of Michigan Department of Licensing and Regulatory Affairs Unemployment Insurance Agency 3024 W Grand Blvd, Suite 11-500, Detroit, MI 48202 www.michigan.gov/uia</small>		<small>Authorized by MCL 421.1 et seq. Steve Arwood DIRECTOR</small>
--	---	---	---	---

CLIPPERS BARBER SHOP 1912 N MAIN ST ROYAL OAK MI 48073	Mail To: Unemployment Insurance Agency Tax Office PO Box 33598 Detroit, MI 48232-5598
--	---

Employer's Quarterly Wage/Tax Report

YOU MUST FILE THIS REPORT EVEN IF YOU ARE UNABLE TO PAY OR HAVE NO PAYROLL FOR THE QUARTER.
For details about completing this report see the instructions page. Only amounts over \$5 may be subject to active collection.

Employer Type: Contributing ☐ (Complete Sections 1, 2, 3 & 4) Reimbursing ☐ (Complete Sections 1, 2 & 4)

☐ Check this box if this is an **Amended** report. Indicate quarter and year _____
If **Amended**, select one of the following reasons: Not liable ☐ Miscalculated wages ☐
Used wrong taxable wage limit ☐ Other ☐ _____

SECTION 1
UIA Employer Account No: _____
FEIN: _____
Quarter Ending Date (mm/dd/yyyy): _____

Provide the **number** of all **full-time** employees and **part-time** employees who worked during or received pay for the pay period which includes the 12th of the

	1 st Month	2 nd Month	3 rd Month

SECTION 2
LIST SSN IN ASCENDING ORDER

Family Owned Enter "F"	Delete "X"	Social Security No.	Employee Last Name	Employee First Name	Employee Middle Initial	Gross Wages Paid This Quarter

Total Gross Wages (Page 1): _____

If more lines are needed to enter employee information, continue to Section 2 on back of form. When finished entering employees, continue to Section 3 for Contributing Employers or Section 4 for Reimbursing Employers.

For UIA Use Only. Do Not Write Below Line.

(Barcode) 99991206456123
*9 9 9 9 1 2 0 6 4 5 6 1 2 3 *

Then and Now: Michigan's Workers' Compensation System

Although Labor Day is behind us, the celebration of the social and economic contributions of our nation's workers continues with the 100th Anniversary of Michigan's Workers' Compensation Law.

To honor this special anniversary, Governor Rick Snyder has designated September as the 100-year celebration of the Workers' Compensation Law in Michigan.

Like most states over a century ago, Michigan did not have a workers' compensation law. Without protection, injured workers were forced to sue their employers to obtain even the slightest financial support or medical care for their injuries.

On September 1, 1912 however, the Michigan legislature enacted Public Act No. 10, providing modest benefits to employees incapacitated through accidents "arising out of and in the course of their employment." Today, this legislation is known as Michigan's Workers' Compensation Law.

The law protects both Michigan employers and employees by providing wage loss compensation, medical care and vocational rehabilitation for a worker's injuries and/or disability that arise out of, and in the course of their employment, while limiting the amount the employer might have to pay.

Workers' compensation laws were our nation's first social legislation (later followed by unemployment and other employee benefits) and continue to provide protection to workers and their employers today.

This 100-year celebration isn't the only good news for Michigan, though – the state's pure premium advisory rates for workers' compensation insurance will drop by an average of 7.2 percent, marking the second year in a row with a drop of over 7 percent.

This decline is great news for Michigan employers, employees and job seekers alike, as it reduces costs and makes Michigan competitive in attracting and retaining business.

The rate is the annual yardstick against which private insurance carriers can compare their rate structure for workers' compensation coverage for the coming year.

For more information about LARA, please visit www.michigan.gov/lara. Follow us on Twitter [www.twitter.com/michiganLARA](https://twitter.com/michiganLARA), "Like" us on Facebook or find us on YouTube www.youtube.com/michiganLARA.



Q

Question: I decided to close my business for financial and personal reasons a few months ago. Do I still have to send in a quarterly report to the UIA? Are there other forms I need to fill out?

A

Answer: When a business stops operating, either because it is sold to another owner or because it just goes out of business, the Unemployment Insurance Agency should be informed of that fact.



First, when the business files its last quarterly *Employer's Quarterly Wage/Tax Report (Form UIA 1028)*, the business should check the "Yes" box under Section 3 of the Form, answering the question "Is this the final report for this business?"

Second, if some or all of the assets, are being purchased or otherwise transferred by rental, lease, inheritance, bankruptcy, merger, reorganization, or any other means, by another new or existing business, the old business should complete **Form UIA 1772, Discontinuance or Transfer of Payroll or Assets in Whole or Part**. The assets could include payroll (employees), trade (customers/accounts), or business (products/services).

Form UIA 1772 asks the employer who is selling the business for information about what is happening to the assets, payroll, trade, and business of the discontinuing business. The UIA needs this information to determine whether the new or acquiring business should be regarded as the legal "successor" to the old business and as the "transferee" of the unemployment "experience" of the prior business. It could mean that the new or acquiring business will inherit the favorable unemployment "experience" and state unemployment tax rate of the former business. It could mean that the new or acquiring business will avoid inheriting the unfavorable unemployment "experience" and state unemployment tax rate of the former business.

Both Form UIA 1028 and Form UIA 1772 can be completed online through the Michigan Web Account Manager (MiWAM). A blank Form UIA 1772 can also be found online at www.michigan.gov/uia and mailed to the UIA.



If you have a question for "Ask the Lawyer," please submit it to: employeradvisor@michigan.gov. Please indicate if you would like to remain anonymous.

PAGE 5

THE MICHIGAN EMPLOYER ADVISOR

is an Unemployment Insurance Agency periodical for Michigan Employers about unemployment insurance. Submissions should be related to UIA programs and services.



Rick Snyder
Governor, State of Michigan
Steven H. Hilfinger
Director, LARA

Steve Arwood
Director, UIA
Mario L. Morrow
Director, Office of Communications, LARA
Lynda M. Robinson
Editor, Office of Communications, LARA

LARA is an equal opportunity employer/program. Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities.

State of Michigan, Department of Licensing and Regulatory Affairs, Unemployment Insurance Agency, Authority, UIA Director, Published October 2012.

Please direct questions, suggestions and comments to: employeradvisor@michigan.gov